

IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF TEXAS  
AMARILLO DIVISION

CLERK US DISTRICT COURT  
NORTHERN DIST. OF TX  
FILED  
2017 FEB -1 AM 10:50  
DEPUTY CLERK D.A.

UNITED STATES OF AMERICA,

Petitioner,

v.

TUCKER EWERS,

Respondent.

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2:16-CV-250

**FINDINGS, CONCLUSIONS, AND RECOMMENDATION REGARDING  
PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS**

On the 21st day of November, 2016, the Court considered the United States Petition to Enforce the Internal Revenue Service Summons issued and served upon respondent, Tucker Ewers. The Court entered an Order to Show Cause directing Tucker Ewers to appear before this Court on January 24, 2017 for the purpose of providing testimony and documents in accordance with the properly issued summons. Tucker Ewers failed to appear before this Court. After consideration of the pleading and testimony before the Court, the Court makes the following findings:

1. The summons issued by the Internal Revenue Service had a proper purpose, that is, to determine the tax liability of Tucker Ewers for 2014 and 2015;
2. The documents and testimony sought by the summons are relevant to determining the tax liability of Tucker Ewers for 2014 and 2015;
3. The documents sought by the summons are not in the possession of the Internal Revenue Service;
4. All administrative steps were properly taken and Tucker Ewers was personally served with the summons as well as this Court's Order to Show Cause; and
5. No criminal referral has been made in this matter.

RECOMMENDATION

It is the RECOMMENDATION of the undersigned United States Magistrate Judge that respondent, Tucker Ewers be ordered to appear before Revenue Officer JoLaine Montana at 7201 I-40 West, Suite 105, Amarillo, Texas 79106 on the **24th day of February, 2017 at 10:00 a.m.** and provide testimony and produce records in accordance with the Internal Revenue Service Summons and that the order advise Tucker Ewers that a failure to appear could result in a determination that he is in contempt of Court which could subject the said Tucker Ewers to fine and/or imprisonment.

IT IS SO RECOMMENDED.

ENTERED this 1st day of February, 2017.

  
CLINTON E. AVERITTE  
UNITED STATES MAGISTRATE JUDGE